

Chapter 3.08

SALES AND USE TAX

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3.08.010 Title.

This chapter shall be known as the “Cottonwood Heights Sales and Use Tax Ordinance.”

3.08.020 Purpose.

The Utah Legislature has authorized municipalities to adopt an ordinance that imposes a one percent sales and use tax. It is the purpose of this chapter to conform the sales and use tax ordinance of the city to the requirements of the Sales and Use Tax Act, as amended.

3.08.030 Sales and use tax levied.

A. From and after the effective date of this chapter, there are levied and there shall be collected and paid taxes as follows:

1. A tax at the rate of one percent (1%) is hereby imposed upon every retail sale of items listed in *Utah Code Ann.* §59-12-103(1), as amended, made within the city on or after the effective date of this chapter.

2. An excise tax at the rate of one percent

(1%) is hereby imposed on the storage, use, or other consumption in the city of tangible personal property or any items listed in *Utah Code Ann.* §59-12-103(1) on or after the effective date of this chapter.

3.08.040 Incorporation of Utah Code Ann. title 59, chapter 12, part 1, including amendments.

1. (a) Except as herein provided, and except insofar as they are inconsistent with the provisions of the Local Sales and Use Tax Act, all of the provisions of *Utah Code Ann.* title 59, chapter 12, part 1, as amended, and in force and effect on the effective date of this chapter, insofar as they relate to sales taxes, excepting sections 59-12-101 and 59-12-119 thereof, and excepting for the amount of the sales tax levied therein, are hereby adopted and made a part of this ordinance as though fully set forth herein.

(b) Wherever, and to the extent that in part *Utah Code Ann.* title 59, chapter 12, part 1, as amended, the state of Utah is named or referred to as the “taxing agency,” the name of this city shall be substituted therefor. Nothing in this subparagraph (2) shall be deemed to require substitution of the name of the city for the word “state” when that word is used as part of the title of the State Tax Commission, or of the Constitution of Utah, nor shall the name of the city be substituted for that of the state in any section when the result of that substitution would require action to be taken by or against the city or any agency thereof, rather than by or against the State Tax Commission in performing the functions incident to the administration or operation of this chapter.

(c) Any amendments made by the Utah Legislature to *Utah Code Ann.* title 59, chapter 12, part 1, as amended, which would be applicable to the city are hereby incorporated herein by reference and shall be effective upon the date they are effective as a Utah statute.

3.08.050 Contract with State Tax Commission.

Heretofore, this city has entered into an agreement with the State Tax Commission to perform all functions incident to the administration or operation of the sales and use tax ordinance of the city. That contract is hereby confirmed and the mayor is hereby authorized to enter into such supplementary agreements with the State Tax Commission as may be necessary to the continued administration and operation of the sales and use tax ordinance of the city as enacted by this chapter.

3.08.060 Exemption from tax.

The sale, storage, use, or other consumption of tangible personal property, the gross receipts from the sale of or the cost of which has been subject to sales or use tax under a sales and use tax ordinance enacted in accordance with *Utah Code Ann.* title 59, chapter 12, part 2, as amended, by a county other than Salt Lake County or by any other Utah city or town shall be exempt from the tax.

3.08.070 Tax paid not part of purchase price.

The amount of any tax paid under *Utah Code Ann.* title 59, chapter 12, as amended, shall not be included as a part of the purchase price paid or charged for a taxable item hereunder.

3.08.080 Mayor authorized.

The mayor is authorized to execute whatever documents are necessary to distribute sales and use tax revenues on the combination of point of sale and population factors set forth in *Utah Code Ann.* § 59-12-205, as amended.

3.08.090 Report of tax collections-Point of sale-Public utilities.

All sales and use taxes collected under this chapter shall be reported to the State Tax Commission on forms which accurately iden-

tify the location where the sale or use transaction was consummated. If a retailer has no permanent place of business in the state or has more than one place of business, the place or places at which the retail sales are consummated for the purposes of this chapter shall be determined under rules of the commission. Public utilities as defined by *Utah Code Ann.* title 54, as amended, are not obligated to determine the place or places within the county where public utility services are rendered, and the State Tax Commission shall apportion the revenues arising from such services, on an equitable basis pursuant to an appropriate formula and under rules to be prescribed and adopted by it.

3.08.100 Effective date.

This chapter shall become effective 12:00:01 a.m. on 15 January 2005 or such later date as may be required by Utah statute.